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Inventors

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: Katsumi Yamada: Masaki Kawano

: Kaoru Sato

Title

: NON-ORIENTED ELECTRICAL STEEL

: SHEET AND METHOD FOR : MANUFACTURING THE SAME

Dated: June 2, 2005

PRELIMINARY AMENDMENT

Commissioner for Patents P.O. Box 1450 Alexandria, VA 22313-1450

Sir:

Prior to action on the merits, Applicants respectfully request consideration of the following amendments and remarks: